

**Special Meeting Minutes**  
**Thursday, April 16, 2009**  
**Meeting Scheduled Start Time: 4:00 PM**

**BOARD OF SUPERVISORS**  
**Maricopa County, Arizona**  
(and the Boards of Directors of the Flood Control  
District, Library District, Stadium District, Improvement  
Districts, and/or Board of Deposit)



"The mission of Maricopa County is to provide regional leadership and fiscally responsible, necessary public services to its residents so they can enjoy living in healthy and safe communities"

**Board Members**

Max Wilson, District 4, Chairman  
Fulton Brock, District 1  
Don Stapley, District 2  
Andrew Kunasek, District 3  
Mary Rose Wilcox, District 5

**County Manager**

David Smith

**Clerk of the Board**

Fran McCarroll

**Meeting Location**

Sullivan Conference Room  
301 W. Jefferson, 10th Floor  
Phoenix, Arizona 85003

## **BOARD OF SUPERVISORS**

The Board of Supervisors of Maricopa County Arizona convened in Special Session at 4:00 PM on Thursday, April 16, 2009, in the Sullivan Conference Room with the following members present: Max Wilson, Chairman, District 4; Don Stapley, Vice Chairman, District 2; Fulton Brock, District 1; Mary Rose Wilcox, District 5. Absent: Andrew Kunasek, District 3. Also present: Fran McCarroll, Clerk of the Board; Shirley Million, Minutes Coordinator; David Smith, County Manager; and Paul Golab, attended telephonically, as Outside Counsel to the Board,

**Clerk of the Board**

**1. SPECIAL ACTION REGARDING TREASURER'S OFFICE SUBPOENAS**

Direct counsel to proceed with enforcement of the subpoenas issued April 2, 2009 to Charles Hoskins in his official capacity as Maricopa County Treasurer and the Maricopa County Treasurer's Office, pursuant to A.R.S. §11-218, A.R.S. §11-251, and A.R.S. §11-498, by filing a special action in the Superior Court.

Based on concerns related to the Taxpayer's Information Fund, for which the Treasurer is responsible, County Management requested access in December 2008, to the Treasurer's records so an audit could be conducted. The Treasurer's Office denied access to the records for the audit. Subsequently, subpoenas were issued requesting compliance by April 10, 2009 at 1:00 pm. Neither the Treasurer nor the Treasurer's Office has complied. (C-06-09-391-2-00)

Greg Coulter, outside attorney to the Board, reported that the Board of Supervisors and County Management first asked about certain Treasurer's funds in December 2008. The Board directed County Auditor Ross Tate to conduct an audit and Treasurer Hoskins refused to show him the books. He asked for an outside audit. Inquiry was made to another county's auditor and also to the Arizona Auditor General. Both declined to undertake the audit.

On April 3, 2009, the Board issued a subpoena to learn the financial history and current status of the Tax Information Fund (TIF). The subpoena asked for a complete financial history of the Fund or an audit of this account to be completed by April 10,

2009. County Treasurer Charles Hoskins did not comply with that subpoena and has consistently refused to open the Treasurer's books to the Internal Audit department or to the Office of Management and Budget despite nearly five months of repeated requests. Arizona Statute provides for audits on any County department, including those of an elected official, by the County Auditor on a regular basis or by specific request of the Board of Supervisors. Mr. Coulter advised the next step is to go to Superior Court to ask for enforcement of the Board's subpoena.

David Smith explained that Treasurer Hoskins had Treasurer's Office employee Douglas Hill conduct what Mr. Smith called an, "Audit by hearsay" since Mr. Hill noted that he had "relied upon descriptions and explanations received from the Treasurer's Office" to do his audit. Reportedly the Treasurer opened a bank account with \$411,000 allegedly from TIF but refuses to answer any questions about it. Nearly \$900,000 was known to be in the TIF less than a year ago.

Supervisors said it is a sad day when an elected County official refuses to provide information regarding taxpayer monies. Board members stressed that no one is accusing Mr. Hoskins, or anyone in the Treasurer's Office, of any wrong doing. Mr. Hoskins' refusal to cooperate and open the books on public funds collected from County taxpayers has left the Board no other recourse than to take this action.

Motion to approve by: Supervisor Stapley, Seconded by: Supervisor Wilcox  
Ayes: Stapley, Brock, Wilcox, Wilson  
Absent: Kunasek

### **MEETING ADJOURNED**

There being no further business to come before the Board, the meeting was adjourned.

ATTEST:

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Max W. Wilson, Chairman of the Board

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Fran McCarroll, Clerk of the Board